असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राप्तिकार से प्रकाशित PURLISHED BY AUTHORITY

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NEW DELHI, WEDNESDAY, JANUARY 5, 1983/PAUSA 15, 1904

इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह असग संकलन के रूप से रखा जा सके

Separate paging is given to this Part in order that it may be filed as a separate compilation

ङर्जा मंत्रालय

(विद्युत विभाग)

अधिस्थना

नई दिल्ली. 5 जनवरी, 1983

साकां नि 9(अ).—केन्द्र सरकार, विद्युत (प्रदाम) अधिनियम, 1948 (1948 का 54) की धारा 68 की उपधारा (1) द्वारा प्रदर्त मिक्नियों का प्रयोग करते हुए प्राधिकरण में परामर्ग करने के बाद एतद्द्वारा यह मधिमुचित करती है कि बोई जवअयण के लिए ऐसी रागि की व्यवस्था करेगा, जो निम्नलिखित सिद्धालों के अनुसार संगणित की जाएगी, म्रायनि:—

1. बोर्ड द्वारा श्रवक्षयण की व्यवस्था करमा :

(क) बोर्ड ध्रवक्षयण के लिए ऐसी राणि की व्यवस्था करेगा जो अवक्षयण की स्ट्रेंट लाइन पद्धति के अनुसार संगणित की जाती है, अर्थात ऐसी पिरमंपत्तियों के संबंध में विहित अवधि तक बीर्ड की बहियों में बट्टे खाते डाली गई और अपास्त कर दी गई राणि को हिसाब में लेने के पण्चान परिसंपनियों को मूल लागत के 90 प्रतिणत द्वारा भाग करके जा राणि अपती हो, 1156 GI/82 परन्तु किमी भी परिसंपत्ति के संबंध में अवक्षयण क। श्रंगदान विहित अवधि की ममाप्ति पर अथवा जब बोर्ड द्वारा परिसंपत्ति का उपयोग करना बन्द कर दिया जाता है, जो भी पहल्ले हो, बन्द कर दिया जाएगा।

2. अवक्षयण के मिद्धांतों की अत्रधि:--

ये सिद्धांत श्रर्प्रल, 1982 के पहले दिन को गुरू होने वाले श्रीर 31 मार्च, 1983 को समाप्त होने वाले लेखा वर्ष के लिए श्रवक्षयण के प्रमारण पर लागू होंगे।

स्पष्टीकरणः इम ग्रिधिमूचना में "विहित श्रविध" से श्रिभिन्नेत है—-

(क) उम परिमपत्ति के मंबध में जो बोर्ड को अपने कारोबार में उपयोग के लिए विद्युत (प्रदाय) संगोधिन अधि-नियम, 1966 (1966 का 30) के लागू होने मे पूर्व उपलब्ध हुई थी, अर्थात इस अधिमूचना को अनुसूची में बनाए गए वर्षों की संख्या को उनने वर्षों तक घटा दिशा जाए जहा तक वह परिमपत्ति प्रयोग की गई या प्रयोग करने के योग्य रही थी, इन वर्षों को उस वर्ष के वाद के वर्ष के प्रारम्भ से गिना जाए जिसमें वह परिसंत्रति बोर्ड को जारन हुई थी तथा इस अर्थ-

नियम के लाग किए जाने पर या उसके बाद में समाप्त होने बाले वर्ष के भ्रन्त तक, सभिभेत है।

(ख) अन्य किसी परिमापित के सब्ध मे, वर्षों की संख्याअविध उक्त प्रमुख्नों में निविध्द है।

प्रन<u>ुस</u>्ची

श्रास्ति क। कर्णन

वर्षों की पश्चाः पा

प्रक्रि

2

म पूर्ण हक वाली स्वामि-वाधीन भूमि

भूगनन काल

ष पट्टे के अओन धारित भूमि---

(क) भृमि मे विनिधान के लिए पर्टे वी अविध या पर्टे के समनुदेशन पर शेष

यनवीमन प्रजीध

(ख) स्थल को सफाई करने की लागन के लिए स्थात की सफाई करने को तारीख को पट्टे की जैप अनवसित अवधि।

ग नई का की गई प्रास्तिया--

- (क) जनन केन्द्रों में सयब और मणीनरी जिसके अन्तर्गत सयह ग्राधार भी है
 - (1) जन विद्युत पैतीस
 (2) वाष्प-विद्युत पञ्जीस
 (3) डीजन विद्युत पन्द्रह
- (ख) शीतलन कवर श्रीर परि- नोंसे सचारी जलपढ़ित
- (ग) द्रवचात्त्रत सकर्म जो जल
 विद्युत पद्धित का भाग है,
 जिनके ग्रस्तर्गत निम्निलिखित मी है :--
 - (1) बाध अधिप्लव मार्ग, एक मी बिधकाए और नहरे, प्रवित्त ककीट अवनालिकाए और दाबलिधकाए
 - (ii) प्रबलित ककीट पाइप चालीस लाइने, ग्रीर महोमि टैक, इस्पात पाइप-लाइने, स्लुइस गैंस, इस्पात महोमि टैक द्रवचालित नियत्वण वाल्व ग्रीर ग्रन्थ द्रवचालित सकर्म

(घ) स्थाई प्रकृति ने भवन और निवित इजीतियरी सकर्म जो ऊगर उल्लिखित नहीं किए गए हैं --

> (i) कार्यात्रय ग्रौरप्रदर्शन प्रवास कक्ष

(ii) जिसमें ताम विद्युत तीस जनसभाव है

(iii) जिसमे जन-विद्युत जनन - पैतीय संयव हो

(iv) अस्थाई निर्माण पाच जैसे काष्ट्र सरचनाए

(v) कच्चे मार्गो से भिन्न एक सा मार्ग

(vi) श्रन्य पनाम

(ङ) द्रांसफार्मिंग, द्रासफार्मर कियोस्त उप स्टेशन उपस्कर श्रीर श्रन्य नियत साधित (जिसके श्रन्तगंत सर्वत्र श्राधार भो हैं)

> (i) 100 फिलोबाट पैतीस गुम्पियर घोर उससे अधिक की क्षमता बाले द्रासफार्सर (जिसके अल्ल्भांत प्राधार भा है)

(।i) श्रन्य पच्चीय a) स्विचित्रयर,जिसकेश्रन्तर्गत बीस

(च) स्विचित्रयम्, जिसके श्रन्तमंत केबल कनेव्यत भी है

(च) त.डत प्रगाही--(1) स्टेशन टाइप बोन
(ii) पाल टाइप पत्द्रह्
(iii) तुह्रप्रभाषी सद्यारित्र पैतीस

(छ) बैद्रिया दस

(ज) (i) भूभिगत केंब्रले जिनके बालीय श्रन्तसधि बाक्स भीर वियोजन बाक्स भी हैं

(ii) केबल इक्ट प्रणाली साठ

(क्ष) उपरीली लाइने, जिनके स्रान्तर्गत टैक भी है ---

> (i) 66 किलोबाट से पैतीस उच्चतर नामीय बोल्टतास्रो पर प्रचा-लन करने बाले सविर-चित इस्पात टैंकी पर लाइने

2 (ii) 13.2 किलोबाट तोस मे उच्चतर किन्स् 66 किलोबाट से अनिधिक नामीय बोल्टताश्रों पर प्रचालन करने वाली इस्पान टैको पर लाइनें (iii) इस्पात या प्रवलित पच्चीस कंकीट टैंकों पर लाइने बीस (iv) अभिकिथित काष्ट टैंकों पर लाइनें (भ्र) मीटर पद्रन्ह (ट) स्वनोदित धान मान (ठ) स्थैतिक मणी व्योजार बीम (इ) बातान्क्लन संयंत्र (i) स्थैतिक पन्यह (ii) सुबात्य सान (a) (i)कार्यालय फर्नाचर श्रीर बीम फिटिंग (ii) कार्यालय उपस्कर (iii) श्रांतरिक नार लगाना जिसके पन्द्रह ब्रन्तर्गत फिटिंग श्रीर साधिव भी हैं (iv) सडक प्रकाश फिटिग पन्ध्रह (ण) भौड़े पर दिए गए साधिव (i) मोटैरों ने भिन्न मात (ii) मोटरे बीस

(त) संचार उपस्कर

(i) रेडियो तथा उच्च आवृत्ति वाहक पद्धति

(ii) टेलीफोन लाइनें ग्रीर टेली फ़ोन

पूर्व प्रयुक्त कय की गई भ्रास्तिया श्रार ऐसी युक्तियुष्त स्रत्रीधः ऐसी मास्तियां जिसके लिए इस यन् जो गज्य सरकार. तूची में भ्रत्यथा उपबन्ध नहीं किया स्वामी द्वारा आ-स्तियों के श्रर्जन गया है। क समय उनके समय स्रीर दशाको ध्यान में रखते हुए प्रत्येक मामले में प्रव-धारित करें।

[चं 25/9/82-डी (एस०ई ब्बी o) |

MINISTRY OF ENERGY

(Department of Power)

New Delhi, the 5th January, 1983

NOTIFICATIONS

G.S.R. 9(E). -- In exercise of the powers conferred by subsection (1) of section 68 of the Electricity (Supply) Act, 1948 (54 of 1948), the Central Government, after consultation with the Authority, hereby notifies that the Board shall provide for depreciation such sum as is calculated in accordance with the following principles, namely:

1. Providing of depreciation by Board, -The Board shall provide for depreciation such sum as is calculated in accordance with the straight line method of depreciation, that is to say, such an amount as is arrived at by dividing ninety per cent of the original cost of the assets, after taking min account the sum already written off and set-aside in the books of the Board, by the prescribed period in respect of such assets:

Provided that the contribution in respect of any asset to depreciation shall cease at the end of the prescribed period or when the asset ceases to be used by the Board, whichever is

2. Period of application of the principles of depreciation:---These principle, shall apply to the charging of depreciation for the accounting year commencing on the 1st day of April, 1982, and ending on 31st March, 1983.

Explanation: - In this notification, "prescribed period" means-

- (a) in relation to an asset which became available to the Board for its use in its business before the commencement of the Electricity (Supply) Amendment Act, 1966 (30 of 1966), means the number of years as defined in the Schedule to this notification reduced by the number of years during which such asset was used or capable of being used, such years being computed from the beginning of the year next following that in which that asset became so available to the Board and upto the end of the year ending on or after such commencement
- (b) in relation to any other asset, the number of years or period specified in the said schedule.

SCHEDULE

Description of asset	Number of years or period
A. Land owned under full title	Infinity
B. Land held under lease— (a) for investment in the land	I he period of the lease, or the period remain- ing unexpired on the assignment of the lease.
(b) for cost of clearing site	The period of the lease remaining unexpired at the date of clearing the site.
C Assets purchased new— (a) Plant and machinery in generating stations, including plant foundations— (i) hydro-electric (ii) steam-electric (iii) diesel-electric	

roads. (vi) others (vi) others (vi) others (vii) others (viii) Transformers, transformer kiosks, sub-station equipment and other fixed apparatus (including plant foundations)— (i) transformers (including foundations) having a rating of 100 kilovolt amperes and over (ii) others (iii) others (iv) others (i	f years or period	Description of asset Number of year	lumber of years or period	escription of asset
part of a hydro-electric system, including— (i) dams, spilways, wirs, canals, teinforced concrete flumes and syphons. (ii) reinforced concrete forty pipelines and surge tanks, hydraulic control valves and other hydraulic control valves and other hydraulic control valves and other hydraulic works. (i) Buildings and civil engineering works of a permanent character, not mentioned above— (i) Offices and showtooms (ii) containing thermoelectric generating plant. (iii) containing thermoelectric generating plant. (iv) temporary erection such Five as wooden structures. (v) roads other than kutcha One fundred roads. (v) others Fifty (e) Transformers, transformer kiosks, sub-station equipment and other fixed apparatus (including plant foundations)— (i) transformers including foundations) having a rating of 100 kilovoit amperes and over (ii) others Twenty (iii) spintonous condensers (iii) transformers including connections. (if) Lighting arrestors— (i) Static machine tools (ii) Office quantum and fit—Twenty ings. (ii) Office equipment in the fifteen fittings and apparatus. (iii) office furnature and fit—Twenty ings. (iii) Office equipment in the machine tools (iv) others Fifty (i) Office furnature and fit—Twenty ings. (ii) Office equipment. (ii) Office equipment. (ii) Office equipment. (ii) Office equipment. (ii) Office quipment. (ii) Office quipment. (iii) office quipment. (iv) temporary erection such Five as wooden structures. (v) containing bydro-electric generating plant. (vi) temporary erection such Five as wooden structures. (v) containing hydro-electric generating plant. (vi) temporary erection such Five as wooden structures. (v) containing hydro-electric generating and other fixed apparatus (iii) office furnature and fit—Twenty integer system. (ii) Telephone fines and Twenty telephones. (iii) Telephone fines and Twenty telephones. (iv) Apparatus let on hire— (iv) Radio and h	ty	•	Thirty	lating water systems
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(g) Batteries Ten (h) (1) Underground cables including joints boxes and disconnecting boxes. (2) Cables duct system (i) Overhead lines including supports— (i) lines on fabricated steel supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports (iii) lines on steel supports Thirty Ten 1. अनुज्ञान्तिधारियो द्वारा भवस्यण की व्यवस्था करेगा को यदि समस् 1. अनुज्ञान्तिधारियो द्वारा भवस्यण की व्यवस्था 1. अनुज्ञान्तिधारियो द्वारा भवस्थाण की विष्ण (1) ऐसी राणि की व्यवस्था करेगा, जो यदि समस्य क्ष विष्ण के विश्वस्था के विश्य	म्नलिक्टित सिद्धांतीं के	के लिए ऐसी राशि की व्यवस्था फरेगा, जो निम्नहि	•	
(g) Batteries Ten (h) (1) Underground cables including joints boxes and disconnecting boxes. (2) Cables duct system (i) Overhead lines including supports— (i) lines on fabricated steel supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports (iii) lines on steel supports Ten 1. धनुज्ञान्तिधारियो द्वारा धवक्षयण की क्षयवस्था करेग को क्षयवस्था करेग को यदि समस् 1. धनुज्ञान्तिधारियो द्वारा धवक्षयण की क्षयवस्था करेग को यदि समस् 1. धनुज्ञान्तिधारियो द्वारा धवक्षयण की क्षयवस्था करेग को यदि समस् (1) ऐसी राणि की व्यवस्था करेग को यदि समस् के वौरान प्रिति वर्ष प्रपासन कर वी जाको है ज्या का विह्ना ध्वारा धवक्षयण की क्षयवस्था करेग को यदि समस् 4 प्रतिभाग प्रति वर्ष को दर से चक्षवृद्धि का जाता है, तो विह्नि ध्वारा धवक्षयण को समाप्ति प्रविद्या के प्रपन्नात् विह्ना ध्वारा धवक्षयण की क्षयवस्था करेग को प्रपन्नात् का विह्ना ध्वारा धवक्षयण की क्षयवस्था को विह्ना ध्वारा धवक्षयण को व्यवस्था को विद्या का अध्यवस्था को समाप्ति प्रविद्या के प्रपन्नात् का विद्या को प्रविद्या के प्रपन्नात् का प्रविद्या के व्यवस्था को क्षयवस्था को व्यवस्था को विद्या का व्यवस्था को व्यवस्था		मनुसार सर्गाणत की अाए <i>नी</i> , श्र र्था त्	Thirty-five	(iii) synchronous condensers
(h) (1) Underground cables including joints boxes and disconnecting boxes. (2) Cables duct system (i) Overhead lines including supports— (i) lines on fabricated steel supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports (iii) lines on steel supports (iv) Underground cables in lines including supports (iv) Querient (iv) Repair (Ten	(g) Batteries
eluding joints boxes and disconnecting boxes. (2) Cables duct system (3) Overhead lines including supports— (4) lines on fabricated steel supports operating at nominal voltage higher than 66 kilovolts. (3) Ines on steel supports (4) एमी राणि की व्यवस्था करेगा जो यदि समस् के बीरान प्रित वर्ष को दर से चक्कृदि का जाता है, तो विहिन क्षेत्रिय की समाप्ति प्रवास का विहिनों में पहले क्ष्ट्रे-बाने डाली गई झयबा परिवास के दिशाल के बेरान प्रवास के लेके प्रकार राणि को हिमाब में लेने के प्रकार राणि हो लागत के नक्षे प्रसिवार के बराबर राणि हो लागत के नक्षे प्रसिवार के बराबर राणि हो	CONTRACTOR AND	1 कटकांक्सावियों सारा सम्बद्धात की कार्यक	Forty	
(2) Cables duct system (3) Overhead lines including supports— (i) lines on fabricated steel Thirty-five supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports (iii) lines on steel supports (iiii) lines on steel supports (iiii) lines on steel supports (iiiii) lines on steel supports (iiiii) lines on steel supports (iiiiii) lines on steel supports (iiiiiii) lines on steel supports (iiiiiiii) lines on steel supports (iiiiiiii) lines on steel supports (iiiiiiii) lines on steel supports (iiiiiiiii) lines on steel supports (iiiiiiiii) lines on steel supports (iiiiiiiiiiii) lines on steel supports (iiiiiiiiiiiii) lines on steel supports (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	भन्मा करना(का)		•	
(i) Overhead lines including supports— (i) lines on fabricated steel Thirty-five supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports Thirty operating at nominal voltage higher than 66 kilovolts. (iii) lines on steel supports Thirty operating at nominal voltage higher than 66 kilovolts.		मनुशाप्तधारा अवकारण क ।लए 🖚		disconnecting boxes.
(i) Overhead lines including supports— (i) lines on fabricated steel Thirty-five 4 प्रतिभाग प्रति वर्ष भे दर से चक्क्षृद्धि क्य आता है, ती विहिन भ्रविधि की समाप्ति प्रतिभाग प्रति वर्ष की समाप्ति प्रतिभाग प्रति वर्ष की समाप्ति प्रतिभाग प्रति वर्ष की समाप्ति प्रतिभाग के प्रतिभाग की हिमान में लेने के प्रस्वात (ii) lines on steel supports Thirty लागन के नब्जे प्रतिभाग के कराबर राशि हो	ति समस्त चितित क्रमी०	(1) ऐसी राणि की व्यवस्था करेगा जो सरि स	Sixty	(2) Cables duct system
(i) lines on fabricated steel Thirty-five 4 प्रतिभाग प्रति वर्ष की दर से चक्रबृद्धि का supports operating at nominal voltage higher than 66 kilovolts. (ii) lines on steel supports Thirty operating at nominal constant of the supports of the supports of the support of the	चासी है स्टीट क्लिक्टर	के दौरान प्रिक्षिय प्रापास्य कर दी जासी		(i) Overhead lines including
supports operating at one है, ती विहिन प्रश्निष्ठ की समाप्ति प्रश्निक operating at nominal voltage higher वहिंग में पहले महे-बाने डाली गई अथवा than 66 kilovolts. यह राश्निको हिमाब में लेने के प्रश्नित् (ii) lines on steel supports Thirty लागन के नब्बे प्रनिश्चन के बराबर राशि हो				. ,
nominal voltage higher यहियों में पहले बहु-बाने डाली गई झयबा than 66 kilovolts. गई राशि को हिमाब में केने के पश्चात् (ii) lines on steel supports Thirty लागन के नब्बे प्रनिशन के बराबर राशि हो			Thirty-five	• •
than 66 kilovolts. यह राशिय को हिमाब में लेने के पश्चात् (ii) lines on steel supports Thirty लागम के नब्जे प्रसिशात के बराबर राशि हो				
(ii) lines on steel supports Thirty लागन के नब्जे प्रनिशत के बराबर राशि हो				
operating at nominal लागा के नेव्य प्राप्ता के बराबर रासि हा			Thirty	
			Innty	operating at nominal
voltages, higher than प्रतिशेष पर वीपिक व्याप, राजिस्व में से शौ				
13.2 kilovolts but not निक्षेप में से वार्च के रूप में प्रनुज्ञान किया				
exceeding 66 kilosofte		·		
(iii) lines on steel or Twenty-five			Twenty-five	• •
reinforced concrete sup-	त का स्प्रभाजित करके			_
ports. निकलती है;		निकसती है;		ports.

परन्तु यदि किसी अनुक्राप्तिधारी ने, विद्युन (प्रदाय) संगोधन प्रक्षि-नियम, 1978 (1978 का 23) के प्रारम्भ के पूर्व किसी विभिन्ट पदाति का विकल्प ने निया है, नो वह ऐसी पद्धति का अनुसरण करना रहेगा।

- (ख) यवि कोई नियत अगस्य चलत, अपर्यास्थाता, प्रतिरेक ग्रस्य किसी कारणवण उपयोग के लिए उपलक्ष नहीं रहजाली है ऐसं। धनुक्राप्तिधारी की बहियों में यह विणित किया जाएगा कि प्रव यह प्रयुक्त नहीं होती है और उसकी वाबन और श्रनक्षपण राजस्य मुद्दे प्रभार के रा में (प्रज्ञात नहीं किया जाग्या ।
- (ग) यदि उपयम की कहिया में कोई फास्पि, उस है। मूल लागा क 10 प्रतिभान या उसमें मार्ग कि हासिन कर दो गई है, तो 💢 ग्रासिन की बादन और प्रवक्षयण अनुज्ञान नहीं किया आएगा।
- (घ) अवकारण भी बक या, विहित जबीत की शेष अविध पा: समीद्धात संदायों क्षारा बढ़े-खाते डार्ल, जा भन्नेगी।
 - भवस्यम कः सिद्धान्ती के लाग् होने की अवधि :--

ये सिद्धांत प्रमणः धर्मलः 1982 के पहले विन से अंतरम्य होने काने भीर मार्च, 1983 के 31ये दिन का समाध्य होने बाक्ष लेखा। वर्ष के **भवक्ष**यण के सारण को लाग्होंने।

स्वष्टीकरण:--इम फ्रांधनूबूना में "बिहि सप्रधि" से, इस प्रधिमुबना की धनुसूची में विकिरिष्ट वाश्वियों के सम्बन्ध में, ऐसी फ्रास्ति के संबन में उसमें विनिर्दिष्ट वर्गों की सख्या या श्रयधि जो प्रत्येक दमा में, उस ज़बा वर्ष के ठीक अगले लेजा वर्ष से आरम्भ होती, जिजमें कारबार में जनवीग के लिए विशिष्ट ग्रास्ति उपलब्ध हुई था, ग्रसिप्रेत है।

अनुसुखी

श्रास्तिका वर्णन	वधौ	की संख्या	। या श्रवधि	
1		2		-
क. पूर्ण हक वाली स्थामित्याधीन ।	मृसि अनन्त	। माल [•]		

- खा. पट्टं के घंधीन धारित भूमि⊸~
 - पट्टे की श्रद्यांध्य, या पट्टे के (क) भूमि में विनिधान के लिए समन्देशन पर शेष धनवसित
 - (खा) स्थल की सफाई करने की स्थल की सफाई करने की लागत के लिए तारीक्ष को पट्टेको शेव धनवसित धवधि ।
- ग. नद्र ऋग की गई आस्पियां~~
 - (क) जनन केन्द्रों में संवेत **श्री**र मशीनरी, जिसके अन्तर्गत संयंत्र श्राधार भी हैं:
 - (1) जल-विद्युत

पंसास

(2) वाप्प-विद्युत

पचर्चास

(३) डांजन विद्युत

पन्द्रह

(ख) शीतलन दावर और परिसंचारी

तोस

- সল দঙ্কণি
- (ग) द्रवाचाजित संकर्म को जल विद्युत पद्धति का भाग है, जिनके भन्तर्गत निम्नलिखित र्भा है --- .
 - (1) ब्रांध अधिप्यय मार्गः बंधिकाएं और नहरें, प्रबलिस कंकीट घवना-लिकाएं भीर वामलंधि-काएं

- (३) प्रवलित कंकीट गाइप-माइने, और महोमि टैंका, इस्पात पाइप-लाइनें, सन्दर्भ गैम, इस्पात महोर्मि हैंक, द्रवचालित नियंत्रण श्रीर ग्रन्थ द्रवन।लिन संगर्भ 🖟
- · (प) स्पार्ड प्रकृति के स्वत ग्रीर सिविल इंजोनियरी संकर्म, जी चार चिल्लिखन नहीं किए गए हैं :⊸~
 - कार्यालम् भौर प्रदर्शनः पचास
 - (2) जिसमें ताप-विद्युत जनन तास संयंक्ष है
 - (3) जिसमें जल-विष्कृत जनन पंत्रीस संयंत्र है
 - (4) ग्रस्यार्थ निर्माण जैसे पांच नगण्ड रांश्चन। 🕍
 - (5) कच्चे साला से सिन्त एकसी
 - (%) ধন্ম

पचाप

- (क) द्रांसफार्यर, द्रांसफार्मर किशीस्क उप स्टेशन अवस्कर और श्रन्य नियम साधिव (जिसके घंतर्गेत संयंत्र प्राधार भी हैं)
 - (1) 100 फिलेखाट एम्पि- पैति। यर श्रीर उसमें श्रीवक की क्षमना वाले ट्रांस-फार्मर जिसके अन्तर्गत आधार भी है)
 - (2) %平平

पण्ची स

- (स) स्वचिषयर, जिसकं श्रन्तर्गत बीस केबल कनेक्शन भी हैं न**ड़िन** प्रगाहः——
 - (1) स्टेशाटाइप

(3) बुल्यकानी संधारित

नेश्य

(2) पोल ट.ईप

पन्द्रह पं तीय

(छ) चेंहियां

- (জ) (1) भूमिगत केवले जिनके चालास शंतसंघि बाक्स श्रीर वियोजन बाक्स भी हैं।
- (2) केवल इक्ट प्रणाली

सुहि

- (झ) उपरोक्षी लाइने, जिसके अंतर्गेत टैक भी है:---
- (1) 66 फिलोबाट से उच्चत पैतीन नाभीय बोल्डन श्री पर प्रचालन करने विश्वे मनियांका इंगान वंशो पर लाईने ।

Į.	;
(2) 13-2 फिलोबाट में प्रस्थात किन्दु 66 क्षिणीबाट से अनिधिक नामीब बोल्टसधी पर प्रसासन करने कर्ला इस्पान टैकों पर साइनें।	 नौन
(.)) इस्पान या प्रवस्ति ककीट टेकी पर लाइने	प् र्न्स
(4) धर्भितिधित क.ष्ठ टैंसी पर ल.हने	कीन
(क्ष) मीटर	पन्धन
(ट) स्वनोदित यःन	भाग
(ठ) स्वीनित्र सर्वता वीजा ^ल	म भ
 (इ) बातानुकृषन मनल (1) स्थैतिक (2) नुबाह्य 	पन्द्र <i>व</i> म ान
(१) (१) कार्यालय फनीचर और फिटिंग	र्वास्य
(2) शाक्तिय उपस्कत् (2) श्राक्तिक र स्वयानाः जिसके श्रम्तके फिटिंग श्रीर संधित भी है (4) सडक प्रकाश फिटिंग	दन पन्द्रह पन्द्रप्र
 (ण) भाटे पर दिए गए साधिन (1) मीटनों में भिन्न (2) मीटनें 	न! 'ने जीव्य
(त) सनार उपस्थार ⊶ (ा) रेडियो तथा उ च्य ध ाद्यसि बाहक पद्धति [ौ]	पन्द्रह
(2) टेसीफोन रा ष्ट्र^{में} घौ र टेलीफोन	ब ंटर

पूर्व-प्रमुक्त प्रय की गई आस्तिया और ऐसी युक्तियुक्त अवधि, जा ऐसी आरिक्स किल हम अनु राज्य सरकार, स्वामी द्वारा युक्त मं शत्याया प्रयाप कहीं वित्यागता है। आस्तियों के अर्जन के समय अने समय और वशा की ध्यान में रखते हुए प्रत्येक मामले से प्रवक्षारित करें।

> [स॰ 25/9/82-डी (एसईसी)] पा॰ एम॰ ग्रहनुवालिया, नयुक्त स्पिय

G.S.R. 10(L).—In exercise of the powers conferred by, sub-paragraph (a) of paragraph VI of the Sixth Schedule to the Electricity (Supply) Act, 1948, (54 of 1948), the Central Government, after consultation with the Authority, hereby notifies that the housee—hall provide for depreciation such sum as is calculated in accordance with the following principles, namely:—

- 1. Providing of depreciation by licensees—(a) The licensee. shall provide for depreciation—
 - (i) such an amount as would, if set aside annually throughout the prescribed period and accumulated at compound interest at 4 per cent per annum, produce by the end of the prescribed period an amount equal to

ninety per cent of the original cost of the arsel after taking into account the sums already written oil or set aside in the books of the undertaking. Annual interest on the accumulated balance will be allowed as an expense from revenue as well as the annual incremental deposit, or

(ii) such an amount as is arrived at hy dividing minety per cent of the original cost of the asset by the pre-cribed period

Provided, nowever, that if a licensee has already opted for a particular method before the commencement of the Electricity (Supply) Amendment Act, 1978 (23 of 1978) he shall contine to follow the same methods

- (a) Where any fixed asset ceases to be available for use through obsolescence, inadequacy, superfluity or for any other reason, it shall be described in the books of the licensee as no longer in use and no further depreciation in respect thereof shall be allowed as a charge against revenue
- (c) When any asset has been written down in the books of the undertaking to 10 per cent or less of its original cost, no further depreciation shall be allowed in respect of that asset.
- (d) Arrears of depreciation may be written off by equated payments overe the remainder of the prescribed period.
 - 2. Period of application of the principles of depreciation -

These principles shall apply to the charging of depreciation for the accounting year commercing on the 1st day of April, 1982 and en ling on the 31st day of March, 1983

Explanation—In this notification "prescribed period" means—in respect of assets specified in the Schedule to this notification, the number of years or period specified therein, in relation to such asset running in each case from the beginning of the year of account next following that in which the particular asset became available for use in the business.

SCHEDULL

Description of asset	Number of years or period	
1	2	
A. Land owned under full title	Tolinus	
B. Land held under lease-		
(a) for investment in the land	The period of the lease or the period remaining unexpired on the assignment of the lease	
(b) for cost of cleaning site	The period of the lease remaining unexpired at the date of clearing the site.	
C. Assets purchased new-		
(a) Plant and machinery in generating stations, including plant foundations—		
(i) hydro-electric	Thirty-five	
(n) steam-electric	Twenty-five	
(iii) diesel-electric	Fisteen	
(b) Cooling towers and enculat- ing water systems	1 hirty	
(c) Hydraulic works forming part of a hydro electric		

system, including-

1	2	1	2
(i) dams, spilways, weirs, canals, reinforced concrete flumes and syphons. (ii) reinforce! concrete		(i) Overhead lines, including supports— (i) lines on fabricated steel supports operating at nominal voltages higher	Thirty-five
pipe-lines and surge tanks, steel pipe-lines, sluice gates, steel surge (tanks) hydraulic con- trol valves and other hydraulic works		than 66 kilovolts (ii) lines on steel supports operating at nominal voltages, higher than 13.2 kilovolts but not exceeding 66 kilovolts.	, ,
(d) Buildings and civil engineer- ing works of a permanent character, not mentioned		forced concrete sup- ports.	
above— (i) offices and showrooms	E.G.	(iv) lines on treated wood supports	Twenty
(ii) containing thermo-elec-	-	(i) Meters	Fifteen
tric generating plant.	X IVII (V	(k) self-propelled vehicles	Seven
(iii) containing hydro-elec- tric generating plant.	Thirty-five	(I) Static machine tools (m) Air conditioning plant	Twenty
(iv) temporary erection such	Five	(i) Static	Fifteen
as wooden structures.	,	(ii) Portable	Seven
(v) roads other than kutcha roads.	One hundred	tings.	Twenty
(vi) others.	Fifty	(n) Office equipment	Теп
(c) Transformers, transformer (Kiosks, sub-stations equip-	,	(iii) internal wiring, including fittings and apparatus.	
ment and other fixed apparatus (including plant foun-		(iv) Street-light fittings (o) Apparatus let on hire-	Fifteen
dations)—		(i) other than motors	Seven
(i) (ransformers (including	Thirty-five	(ii) motors	Twenty
foundations) having a rating of 100 kilovolt	,,	 (p) Communication equipment— (i) Radio and high frequency carrier system. 	Fifteen
amperes and over. (ii) others	Twenty-five	(ii) Telephone lines and telephones	Twenty
(f) Switchgear, including cable connections	Twenty	Assets purchased second hand and assets not otherwise provi-	Such reasonable period as the State Govern-
(ff) lightning arrestors		ded for in this Schedule.	ment determines in
(i) Station type	Twenty		each case having re-
(ii) pole type	Fifteen		gard to the nature,
(lii) synchronous condemsers	Thirty-five		age and conditions of
(g) Batteries	Ten		the asset at the time
(h) (i) Underground Cable in- cluding joint boxes and	1-orty		of its acquisition by the owner.)
disconnecting boxes.			[No. 25/9/82-D(SEB)]
(ii) Cable duct system	Sixty	P. M. A	HLUWALIA, Joint Secy.